

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1005 - HB 948

March 8, 2013

SUMMARY OF BILL: Deletes the authority of the Board of Trustees for the Tennessee Consolidated Retirement System (TCRS) to allow employment credit for previous service in a capacity other than that which is certified by an employer for service rendered to the employer or its predecessor.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to TCRS, this bill will not subject TCRS to any additional pension liability.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

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